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ACADEMIC
RESEARCH**

PART A

APPLIED
AND NATURAL
SCIENCES



PROGRES

The nation's future success lies with science and education!

Heydar Aliyev

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**INTERNATIONAL
JOURNAL OF
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TAXPAYER COMPLIANCE MODELLING OF BUSINESS SECTORS HOTEL IN MATARAM USING PARTIAL LEAST SQUARE

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ABSTRACT

The results showed the Structural Equation Modeling approach Partial Least Square (PLS SEM) that the model of tax compliance in the field of hotel business is a fit model based on value R^2 , Q^2 . Satisfaction taxpayer hotel business sectors affected by the quality of taxpayer services, the level of satisfaction of the taxpayer, the taxpayer attitudes. Regional Tax Regulations do not affect the attitude of the taxpayer in the field of hotel business. The level of satisfaction of the taxpayer provides the largest indirect effect on the service quality on tax compliance in the field of hotel business.

Key words: Taxpayer Compliance, PLS, Valid, Reliable, R^2 , Q^2

1. INTRODUCTION

Tax compliance is an attitude towards the tax function, form a constellation of cognitive component, effective and cognitive which interact to understand, feel and behave towards meaning and tax functions. Tax compliance in implementing the obligations in the field of taxation would be very encouraging for increasing local revenue from the tax sector.

The study of factors that influence the behavior of tax compliance, one of which is through TPB [1], the central factor of the behavior of individuals is that the behavior was influenced by individual intentions (behavioral intention) against certain behavior such. While the intention to behave is influenced by variables attitude (attitude), subjective norms (subjective norm), and perceived behavioral control (perceived behavioral control). [2] dan [3], by adding the variable of moral obligation, as variables that affect intentions and intentions affect all three variables forming the other. This theory is based on the postulate the theory that behavior is a function of the information or confidence / trust that stand out about the behavior.

[4], the relative distributive effect on satisfaction with the service of a more robust recovery than the procedural and interactional justice on customer satisfaction hotel. [5], identified two dimensions of perceived value that is functional and symbolic, and concluded that the perceived value and quality of service have an important and positive relationship with satisfaction and returned intentions in the hotel industry. This has implications for both the manager and the owner of the hotel as what criteria of quality and customer satisfaction.

Betty and Sally classify factors relating to the behavior of taxpayers, namely; the perception that the effort to turn away and not paying taxes has been accepted in general, the attitude of the public dissatisfaction against spending priorities by the government, a chance to escape, and hassle Act [6]. The higher level of tax compliance the higher the success rate of tax revenue, and will result in the higher taxation of success. Therefore, an increase in tax compliance will improve the success of tax revenue.

Taxation is not an easy job in addition to the active role of taxation officials, also demanded taxpayer awareness of itself. Other efforts are no less important is the increase taxpayer satisfaction through improved quality of service to taxpayers. Improving the quality and quantity of services will have an impact on increasing the satisfaction of the taxpayer that is expected to have an impact on taxpayer compliance in pay or settle the tax obligation. excellent service by tax officials is the expectations of the taxpayers, it is certainly becoming one of the motivations of taxpayers to settle their tax obligations. Quality of services provided by tax officers are expected to have an impact on the financial performance in the sense of increasing acceptance or fund government spending (budget) Mataram City. [9],[10]

Another problem is the legislation in this regard Mataram Regional Regulation has not been implemented effectively, sanctions and fines are still weak. Particularly with regard to tax certainly expected to give satisfaction to the taxpayer if it is carried out effectively and efficiently. Problems are also very important is legislation in this Regional Regulation Mataram, particularly with regard to tax certainly expected to give stimulants to increase financial performance Mataram City.

In this study examined indicators and variables that affect the quality of taxpayer services, Regional Tax Regulations, the level of satisfaction of the taxpayer, the taxpayer attitudes and theoretically taxpayer compliance, which is then compiled into a theoretical model which will be evidenced by the data field based model data. The study was conducted on respondents in the field of hotel business, resulting in a small sample [9],[10]. Assessment for small samples in the search for influence between the latent variables used SEM PLS [13][14] with Maximum Likelihood estimation method [15]. PLS do not assume any particular distribution for parameter estimation, the parametric techniques to test the significance of the parameters is not required. The amount of structural path coefficient stability of these estimates was evaluated using t-test statistics obtained from bootstrapping procedure [13].

2. METHODOLOGY

The data in this study using primary data, namely through the survey respondents in the business hotels in Mataram [11], then performed the analysis with SEM PLS modeling. SEM modeling is done by using the Partial Least Square (PLS) with the following steps: [17],[18]

1. *Outer Model*, includes visits to test the validity of the results of the loading factor, and reliability test seen from the Composite reliability. Indicator is valid if it has a value of loading factor> 0,5, and said to be reliable if the value of composite reliability> 0.6.
2. *Inner Model*, This test can be seen in the results of the inner value of the test weight by t-test research hypotheses on bootstrap samples and goodness of fit models. The model can be stated to have the goodness of fit if it has a value of R-Square> 0and the value of $Q^2 = 1 - (1 - R_1^2)(1 - R_2^2)(1 - R_3^2) > 0.35$ provide high accuracy.[16],[19]

Conceptual studies are presented as follows:[9][10]

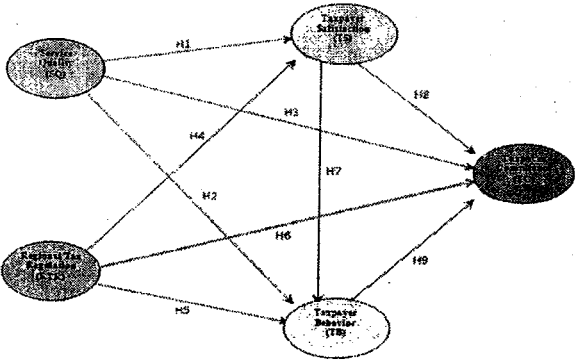


Fig. 1. Conceptual Model Taxpayer Compliance Business Sectors Hotel

The hypothesis of this study:[9][10]

- H1 : Service quality a significant effect on the level of taxpayer satisfaction
H2 : Service quality a significant effect on the attitude of the taxpayer
H3 : The service quality have a significant effect on tax compliance
H4 : Regional Tax Regulations significantly influence the level of satisfaction of the taxpayer
H5 : Regional Tax Regulations significantly influence the attitude of the taxpayer
H6 : Regional Tax Regulations have a significant effect on tax compliance
H7 : The level of taxpayer satisfaction significantly influence the attitude of the taxpayer
H8 : Satisfaction rate taxpayer a significant effect on tax compliance
H9 : The attitude of the taxpayer significant effect on tax compliance

3. RESULTS AND DISCUSSION

Measurement models consist of validity and reliability test. Detailed results are presented in the following table:

Table 1. Test Validity and Reliability Indicators on Latent Variables

Variables	Indicators	Validity		Composite Reliability (C-R) [9][10][12]
		Loading Factor	T-Statistics	
Service quality(SQ)	Physical evidence (Tangible) (X1.1)	0.591	8.424	0.895
	Reliability (X1.2)	0.758	18.427	
	Responsiveness (X1.3)	0.942	131.204	
	Assurance (X1.4)	0.913	56.862	
	Empathy (X1.5)	0.729	27.990	
Regional Tax Regulation (RTR)	Clarity local tax rules (X2.1)	0.889	50.102	0.935
	Tax incentives (X2.2)	0.956	168.178	
	Overlapping rules (X2.3)	0.894	64.589	
Taxpayer satisfaction(TS)	Perception (Y1.1)	0.874	47.096	0.904
	Performance (Y1.2)	0.790	29.567	
	Expectation (Y1.3)	0.943	209.474	
Taxpayer behavior(TB)	Sanctions and fines (Y2.1)	0.867	9.030	0.782
	Tax evasion (Y2.2)	0.816	14.149	
	Refrain (Y2.3)	0.502	3.525	
Taxpayer Compliance (TC)	Calculation of tax rates (Z1.1)	0.693	11.591	0.852
	Timely payments (Z1.2)	0.912	137.177	
	Tax Reporting (Z1.3)	0.817	36.363	

Table 1.show the value of loading factor and T-statistics each an indicator on the latent variable service quality(SQ), Regional Tax Regulation (RTR), Level of Satisfaction taxpayer (TS), Taxpayer behavior(TB), and the Taxpayer Compliance (TC). Loading value and T-statistics of all the indicators in each latent variable is greater than 0.5and greater than the T-table = 1.96, then all indicators as valid and significant in shaping the latent variable. As for the reliability of Table 1 also shows that the latent variable service quality(SQ), Regional Tax Regulation (RTR), Taxpayer satisfaction (TS), Taxpayer behavior(TB), and the Taxpayer Compliance (TC). Service quality(SQ) gives the value of Composite Reliability (CR) above its cut-off value of 0.7, it can be said of all latent variables reliably.

Structural Model (Inner Weight) partial least square with fatherly bootstrap test the hypothesis of the study through the t test, and bootstrap stop if the original estimate and the estimate has a value approaching bootstrap. Results of original estimates and estimates bootstrap, B = 500 are presented in the following figure.

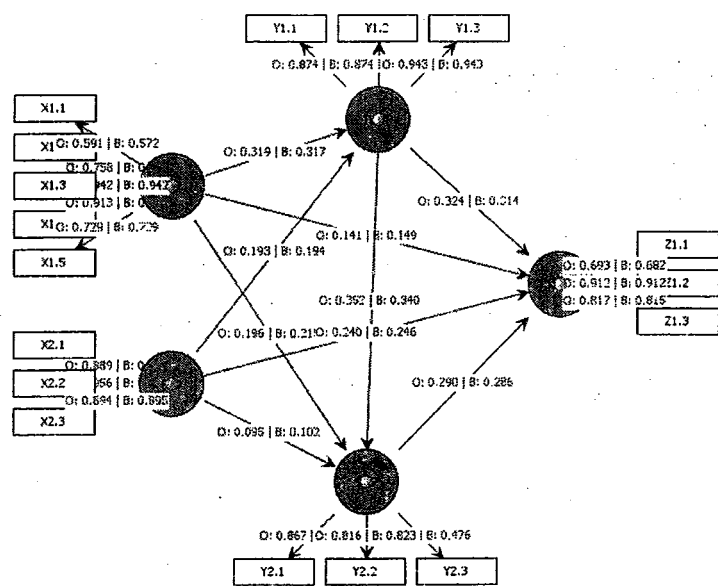


Fig. 2. Relationship Quality of Service Taxpayers, Regional Tax Regulation, Taxpayer satisfaction, taxpayer attitudes and Taxpayer Compliance Business Sectors Hotel

The test results can be seen from the complete model R-square value that describes the goodness-of-fit of the model. R-Square value recommended is greater than zero. R-square values are presented in Table 2 below:

Table 2. Goodness of Fit of R-Square Hotel Business Sector

Exogenous variables→Endogenous variables	R-Square
Service quality(SQ), Regional Tax Regulation (RTR)→Taxpayer satisfaction (TS)	0.138
Service quality(SQ), Regional Tax Regulation (RTR), Taxpayer satisfaction (TS)→Taxpayer behavior(TB)	0.227
Service quality(SQ), Regional Tax Regulation (RTR), Taxpayer satisfaction (TS),Taxpayer behavior(TB)→Taxpayer Compliance (TC)	0.454

- Table 2 illustrates that:
- Donations or proportion of the variable service quality (SQ), Regional Tax Regulation (RTR) in explaining the variation around the variable Taxpayer Satisfaction (TS) of 0.138.
 - Donations or proportion of the variable service quality (SQ), Regional Tax Regulation (RTR) and the Taxpayer Satisfaction (TS) in explaining variation around Taxpayer behavior (TB) variables of 0.227.
 - Donations or proportion of the variable service quality (SQ), Regional Tax Regulation (RTR), Taxpayer satisfaction (TS) and Taxpayer behavior(TB) in explaining the variation around the Taxpayer Compliance variables (TC) of 0.454.

Results of all the R-square value indicates that all the R-square value is greater than zero, it means that this research model already meets the required Goodness of Fit.The value of $Q^2 = 0.636$, meaning that tax compliance models have high accuracy.

Structural Model (Inner Weight) partial least square with bootstrapping can show significant influence between exogenous and endogenous. Of the appropriate model in Figure 2, can be interpreted each path coefficient. The coefficients of these path ways is hypothesized in this study, which can be presented in the following structural equation:

$$Y1 = 0.317 X1 + 0.194 X2$$
$$Y2 = 0.215 X1 + 0.102 X2 + 0.340 Y1$$
$$Z = 0.149 X1 + 0.246 X2 + 0.314 Y1 + 0.286 Y2$$

Where:

X1= Service quality (SQ)
X2= Regional Tax Regulation (RTR)
Y1= Taxpayer satisfaction (TS)
Y2= Taxpayer behavior (TB)
Z = Taxpayer Compliance (TC)

Results of path coefficients (Inner Weight) and more significant value shown in Table 3.

Table 3. Inner weight test on tax compliance business areas with bootstrap samples (B=500)

Exogenous Variables→Endogenous Variables	Coef Original	SAMPLE BOOTSTRAP(B=500)		
		Coefficient	T-Statistics	Information
Service quality(SQ) →Taxpayer satisfaction (TS)	0.319	0.317	8.245	Significant
Regional Tax Regulation (RTR) →Taxpayer satisfaction (TS)	0.193	0.194	4.188	Significant
Service quality(SQ) →Taxpayer behavior(TB)	0.196	0.215	4.787	Significant
Regional Tax Regulation (RTR) →Taxpayer behavior(TB)	0.095	0.102	1.926	Not Significant

Taxpayer satisfaction (TS) → Taxpayer behavior (TB)	0.352	0.340	8.125	Significant
Service quality (SQ) → Taxpayer Compliance (TC)	0.141	0.149	3.552	Significant
Regional Tax Regulation (RTR) → Taxpayer Compliance (TC)	0.240	0.246	3.979	Significant
Taxpayer satisfaction (TS) → Taxpayer Compliance (TC)	0.324	0.314	9.093	Significant
Taxpayer behavior (TB) → Taxpayer Compliance (TC)	0.290	0.286	3.995	Significant

Based on Table 3, the interpretation of each path coefficients are as follows:

- Service quality (SQ) positive and significant impact on the level of taxpayer satisfaction (TS). This can be seen from the path coefficient is positive for 0.317 with the value of T-statistics for 8.245 greater than t table = 1.96 from the level of significance (α) determined by 0.05. Thus service quality (SQ) directly affect Taxpayer Satisfaction (TS) of 0.317, which means that every increase in service quality (SQ) it will raise the level of taxpayer satisfaction (TS) of 0.317.
- Regional Tax Regulations (RTR) positive and significant impact on the level of taxpayer satisfaction (TS). This can be seen from the path coefficient is positive for 0.194 with the value of T statistics for 4.188 greater than t table = 1.96 from the level of significance (α) determined by 0.05. Thus the Regional Tax Regulations (RTR) directly affects the Taxpayer Satisfaction (TS) of 0.194, which means that every increase in Regional Tax Regulations (RTR) will raise the level of taxpayer satisfaction (TS) of 0.194.
- Service quality (SQ) positive and significant impact on the attitude of Taxpayers (TB). This can be seen from the path coefficient is positive for 0.215 with a value of T statistics for 4.787 were greater than t table = 1.96 of significance level (α) which was set at 0.05. Thus service quality (SQ) directly affect Taxpayer behavior (TB) of 0.215, which means that every increase in service quality (SQ) will raise Taxpayer behavior (TB) of 0.215.
- Regional Tax Regulations (RTR) positive effect, but not significant to the Taxpayer behavior (TB). This can be seen from the path coefficient is positive for 0.102 with a value of T statistics for 1.926 are smaller than t table = 1.96 of significance level (α) which is set at 0.05. Thus the Regional Tax Regulations (RTR) has no direct influence on the attitude of Taxpayers (TB).
- Satisfaction level of Tax Payer (TS) positive and significant impact on the attitude of Taxpayers (TB). This can be seen from the path marked positive coefficient of 0.340 with a value of T statistics for 8.125 were greater than t table = 1.96 of significance level (α) which is set at 0.05. Thus Taxpayer Satisfaction Level (TS) directly affect Taxpayer behavior (TB) of 0.340, which means that every taxpayer rise Satisfaction (TS) will raise Taxpayer behavior (TB) of 0.340.
- Service quality (SQ) positive and significant impact on the Taxpayer Compliance (TC). This can be seen from the path coefficient is positive for 0.149 with a value of T statistics for 3.552 were greater than t table = 1.96 of significance level (α) which is set at 0.05. Thus service quality (SQ) directly affect Taxpayer Compliance (TC) of 0.149, which means that every increase in service quality (SQ) will raise the Taxpayer Compliance (TC) of 0.149.
- Regional Tax Regulations (RTR) positive and significant impact on the Taxpayer Compliance (TC). This can be seen from the path coefficient is positive for 0.246 with a value of T statistics for 3.979 were greater than t table = 1.96 of significance level (α) which is set at 0.05. Thus the Regional Tax Regulations (RTR) directly affect Taxpayer Compliance (TC) of 0.246, which means that every increase in Regional Tax Regulations (RTR) will raise the Taxpayer Compliance (TC) of 0.246.
- Satisfaction level of Tax Payer (TS) positive and significant impact on the Taxpayer Compliance (TC). This can be seen from the path marked positive coefficient of 0.314 with a value of T statistics for 9.093 were greater than t table = 1.96 of significance level (α) which is set at 0.05. Thus Taxpayer Satisfaction Level (TS) directly affect Taxpayer Compliance (TC) of 0.314, which means that every taxpayer rise Satisfaction (TS) will raise the Taxpayer Compliance (TC) of 0.314.
- Taxpayer behavior (TB) positive and significant impact on the Taxpayer Compliance (TC). This can be seen from the path coefficient is positive for 0.286 with a value of T statistics for 3.995 were greater than t table = 1.96 of significance level (α) which is set at 0.05. Thus Taxpayer behavior (TB) directly affect Taxpayer Compliance (TC) of 0.286, which means there is an increase each taxpayer behavior (TB) will raise the Taxpayer Compliance (TC) of 0.286.

In a structural equation involving many variables and paths between variables there are significant among variables that include direct influence, indirect influence and total influence. For that will be discussed in detail each effect.

1. Direct Effect Between Variables Research

Direct relationship occurs between exogenous latent variables (Service quality (SQ), Regional Tax Regulation (RTR)) with endogenous latent variables mediating / intervening (Level of Taxpayer Satisfaction (TS), Attitude taxpayer)) and endogenous latent variables (Compliance Taxpayers (TC)). The following table presents the direct result of the direct relationship that occurs between latent variables exogenous and endogenous:

Table 4. Direct Effect Variables Research

Direct Effect		Endogenous Variables		
		Taxpayer satisfaction (TS)	Taxpayer behavior (TB)	Taxpayer Compliance (TC)
Exogenous Variables	Service quality (SQ)	0.317	0.215	0.149
	Regional Tax Regulation (RTR)	0.194	0.102	0.246
	Taxpayer satisfaction (TS)		0.340	0.314
	Taxpayer behavior (TB)			0.286

From Table 4. large unexplained direct influence (direct effects) of the latent exogenous variables to endogenous latent variables. The Taxpayer Satisfaction (TS) provides most direct effect on the Taxpayers behavior (TB), and subsequently Taxpayer Satisfaction (TS) the Taxpayer Compliance (TC).

2.Indirect Effect Between Variables Research

The following table presents the indirect relationship that occurs between latent variables exogenous and endogenous

Table 5. Indirect Effect Variables Research

Indirect Effect		Endogenous Variables		
		Taxpayer satisfaction (TS)	Taxpayer behavior(TB)	Taxpayer Compliance (TC)
Exogenous Variables	Service quality(SQ)		0.108	0.192
	Regional Tax Regulation (RTR)		0.066	0.109
	Taxpayer satisfaction (TS)			0.097
	Taxpayer behavior(TB)			

From Table 5, it can be explained that the Taxpayer Satisfaction (TS) provides the largest indirect effect on service quality (SQ) of the Taxpayer Compliance (TC).

3.Total Effect Between Variables Research

The following table presents the results of a total of the direct and indirect relationships that occur between latent variables exogenous and endogenous.

Table 6. Total Effect Variables Research

Total Effect		Endogenous Variables		
		Taxpayer satisfaction (TS)	Taxpayer behavior(TB)	Taxpayer Compliance (TC)
Exogenous Variables	Service quality(SQ)	0.317	0.323	0.341
	Regional Tax Regulation (RTR)	0.194	0.168	0.355
	Taxpayer satisfaction (TS)		0.340	0.411
	Taxpayer behavior(TB)			0.286

From Table 6, can be explained much influence total (total effects) of a latent variable exogenous to the endogenous latent variables. The taxpayer satisfaction (TS) gives the largest total effect on the Taxpayer Compliance (TC), and the subsequent service quality (SQ) gives the largest total effect on the Taxpayer Compliance (TC).

4. CONCLUSION

The results showed the PLS SEM approach that taxpayer compliance structural model is a model that fit, and indicators on the servicés quality, regional tax regulations, taxpayer satisfaction, taxpayer behavior and taxpayer compliance is valid and reliable. Service quality (SQ) affects the Taxpayer Satisfaction (TS), Taxpayer behavior (TB) and the Taxpayer Compliance (TC). Regional Tax Regulations (RTR) affects Taxpayer Satisfaction (TS) and Taxpayer Compliance (TC). Taxpayer Satisfaction (TS) affect f Taxpayer behavior (TB) and the Taxpayer Compliance (TC). Taxpayer behavior (TB) affects the taxpayer compliance (TC).The regional Tax Regulations (RTR) did not affect the Taxpayer behavior (TB). Taxpayer Satisfaction (TS) provide indirect effect on the quality of service is the largest taxpayer (SQ) of the Taxpayer Compliance (TC).

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